



Trustees' Financial Summary

FY2015-16

Submit ID: 0131-29758943

07 Cascade County

0131 Ulm Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Diane Whitmore **Phone #:** (406) 866-3313

(Signature)

(Date)

Chair, Board of Trustees: Toni Phillips

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
329	Misc Local	LOCAL	07 0131	
420	Title I, Part A, Improving Basic Programs	FEDERAL	07 0131 3107	84.010A
432	Title III Part A English Language Acquisition	FEDERAL	07 0131	84.365A
465	Rural Ed Achievement Program	FEDERAL	S358A050584	84.358A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,521.12	28,538.02	33,167.84	9,296.30
02	Taxes Receivable - Real and Personal (120-149)	5,977.29	982.27	163.89	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	86,498.41	29,520.29	33,331.73	9,296.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,977.29	982.27	163.89	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	80,521.12	28,538.02	33,167.84	9,296.30
52	TOTAL FUND BALANCE/EQUITY	80,521.12	28,538.02	33,167.84	9,296.30
53	TOTAL LIABILITIES AND FUND BALANCE	86,498.41	29,520.29	33,331.73	9,296.30

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	171.47	73,020.61	57,220.86	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	171.47	73,020.61	57,220.86	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	171.47	73,020.61	57,220.86	
52 TOTAL FUND BALANCE/EQUITY	171.47	73,020.61	57,220.86	
53 TOTAL LIABILITIES AND FUND BALANCE	171.47	73,020.61	57,220.86	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,685.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,685.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,685.87
52	TOTAL FUND BALANCE/EQUITY				1,685.87
53	TOTAL LIABILITIES AND FUND BALANCE				1,685.87

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			47,284.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			47,284.52	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			47,284.52	
52	TOTAL FUND BALANCE/EQUITY			47,284.52	
53	TOTAL LIABILITIES AND FUND BALANCE			47,284.52	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,048.22	16,430.72		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,048.22	16,430.72		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	14,048.22	16,430.72		
52	TOTAL FUND BALANCE/EQUITY	14,048.22	16,430.72		
53	TOTAL LIABILITIES AND FUND BALANCE	14,048.22	16,430.72		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		7,437.01		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		7,437.01		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		7,437.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		7,437.01		
53	TOTAL LIABILITIES AND FUND BALANCE		7,437.01		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,475.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		3,475.22		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		3,475.22		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		3,475.22		
53	TOTAL LIABILITIES AND FUND BALANCE		3,475.22		

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			740.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			740.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			740.22	
52	TOTAL FUND BALANCE/EQUITY			740.22	
53	TOTAL LIABILITIES AND FUND BALANCE			740.22	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,192.65	122,621.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	15,192.65	122,621.15		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	15,192.65	122,621.15		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,192.65	122,621.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,192.65	122,621.15		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	123,600.30	56,508.02
1111	District Levy - Real Property	67,716.13	155,926.70
1112	District Levy - Personal Property	1,051.13	1,299.17
1114	District Levy - Pers Prop/Mobile Homes	344.58	2,767.15
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	151.18
1190	Penalties and Interest on Taxes	404.83	450.03
1900	Other Revenue from Local Sources	155.01	0.00
3110	Direct State Aid	281,079.32	363,101.45
3111	Quality Educator	29,111.94	30,569.66
3112	At Risk Student	3,986.30	3,785.67
3113	Indian Education For All	1,897.20	2,171.52
3114	American Indian Achievement Gap	1,000.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	18,625.19	19,532.23
3116	Data For Achievement	1,395.00	2,080.00
3118	Natural Resource Development	2,003.02	3,629.78
3120	State Guaranteed Tax Base Aid	144,674.16	168,841.66
3444	State School Block Grant	30,612.83	30,612.83
3445	State Combined Fund School Block Grant	3,031.65	3,031.65
3446	SB96 Block Grant Reimbursement	2,764.53	0.00
3447	SB96 Combined Block Grant Reimbursement	91.72	0.00
6100	Material Prior Period Revenue Adjustments	0.00	46.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		713,544.84	846,144.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	323,182.75	348,626.62
			2XX	Personal Services - Employee Benefits	37,448.59	44,198.10
			3XX	Purchased Professional and Technical Services	13,565.09	18,862.17
			5XX	Other Purchased Services	1,007.68	1,334.74
			6XX	Supplies and Materials	20,106.89	26,565.64
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	19,687.04	12,512.06
			2XX	Personal Services - Employee Benefits	89.30	59.52
			3XX	Purchased Professional and Technical Services	300.00	600.00
			4XX	Purchased Property Services	424.70	582.00
			5XX	Other Purchased Services	286.92	170.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	991.63	3,651.56
		222X Educational Media Services			
			1XX Personal Services - Salaries	21,215.52	23,520.48
			2XX Personal Services - Employee Benefits	96.40	115.26
			3XX Purchased Professional and Technical Services	0.00	300.00
			5XX Other Purchased Services	0.00	350.91
			6XX Supplies and Materials	494.05	436.84
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	56,994.29	46,356.97
			2XX Personal Services - Employee Benefits	249.69	8,000.05
			3XX Purchased Professional and Technical Services	15,104.20	15,198.88
			5XX Other Purchased Services	922.74	3,991.31
			6XX Supplies and Materials	604.02	1,527.71
			810 Dues and Fees	3.23	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	27,106.15	29,320.44
			2XX Personal Services - Employee Benefits	6,047.22	4,644.81
			3XX Purchased Professional and Technical Services	11,608.30	9,398.24
			5XX Other Purchased Services	3,831.23	4,220.49
			6XX Supplies and Materials	1,943.59	572.66
			810 Dues and Fees	892.40	0.00
			8XX Other Expenditures	46.26	1,641.12
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,765.21	32,386.47
			2XX Personal Services - Employee Benefits	9,043.46	9,542.60
			3XX Purchased Professional and Technical Services	175.00	0.00
			4XX Purchased Property Services	18,932.63	57,219.64
			5XX Other Purchased Services	17,256.84	9,170.04
			6XX Supplies and Materials	7,868.22	16,237.11
			810 Dues and Fees	2.06	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	113.76
			2XX Personal Services - Employee Benefits	0.00	104.44
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,997.92	27,144.67
			2XX Personal Services - Employee Benefits	6,116.17	5,980.60
			3XX Purchased Professional and Technical Services	2,351.30	8,043.94
			5XX Other Purchased Services	0.00	1,193.80
			6XX Supplies and Materials	69.86	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,327.44	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	33.06	0.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	2,820.14	7,682.14	
			2XX Personal Services - Employee Benefits	10.91	3,638.25	
			4XX Purchased Property Services	0.00	1,500.00	
			6XX Supplies and Materials	5,699.71	13,635.54	
	910 Budget Amendment					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	9,494.46	
			6XX Supplies and Materials	0.00	30,278.72	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>707,719.81</u>	<u>840,124.76</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					74,500.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					846,144.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					840,124.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,521.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	22,062.29	10,365.63
	1111 District Levy - Real Property	12,405.25	28,767.96
	1112 District Levy - Personal Property	117.28	253.18
	1114 District Levy - Pers Prop/Mobile Homes	30.39	535.10
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	11.09
	1190 Penalties and Interest on Taxes	56.37	83.56
	2220 County On-Schedule Trans Reimb	7,740.88	7,740.89
	3210 State On-Schedule Trans Reimb	7,740.89	7,740.89
	3444 State School Block Grant	1,792.97	1,792.97
	3446 SB96 Block Grant Reimbursement	308.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,254.78	57,291.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	18,732.11	15,826.38
			2XX Personal Services - Employee Benefits	840.62	730.82
			3XX Purchased Professional and Technical Services	649.00	600.00
			4XX Purchased Property Services	16,442.19	8,298.18
			5XX Other Purchased Services	4,774.00	6,219.00
			6XX Supplies and Materials	4,341.97	3,553.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,779.89	35,228.14

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	6,474.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,291.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,228.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,538.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,276.20	1,740.22
	1111 District Levy - Real Property	2,288.34	4,833.84
	1112 District Levy - Personal Property	34.87	42.72
	1114 District Levy - Pers Prop/Mobile Homes	9.35	91.41
	1190 Penalties and Interest on Taxes	12.88	14.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,621.64</u>	<u>6,722.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					26,445.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,722.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,167.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	16,549.30	0.00
	1621 Lunch Sales	0.00	17,511.90
	3220 State Food Services Match	0.00	190.56
	4550 Federal Child Nutrition	31,248.60	40,381.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,797.90	58,084.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	219.88	0.00
		31XX	Food Services			
			1XX	Personal Services - Salaries	13,162.97	13,007.10
			2XX	Personal Services - Employee Benefits	8,144.21	4,885.72
			3XX	Purchased Professional and Technical Services	85.00	185.00
			6XX	Supplies and Materials	24,805.21	30,713.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,417.27	48,791.35	

Schedule Of Changes Worksheet				Fund Code 12
Beginning Fund Balance				3.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				58,084.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				48,791.35 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,296.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	89,213.25	0.00
	2240 County Retirement Distribution	72,036.75	114,713.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		161,250.00	114,713.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	70,923.13	63,521.18
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	3,193.27	2,139.47
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	3,514.03	3,838.56
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	8,407.85	7,289.91
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	4,805.03	4,546.10
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	5,121.71	5,168.91
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,681.39	2,393.37
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,771.11	3,893.83
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	1,188.48	0.00
	910 Food Services				
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	34.19	0.00
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	2,630.99	3,239.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				108,271.18	96,031.07



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					54,338.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,713.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,031.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,020.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
329	Misc Local	
	3290 State - Other State Grants	1,750.00
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	33,268.00
	6100 Material Prior Period Revenue Adjustments	6,505.00
432	Title III Part A English Language Acquisition	
	1900 Other Revenue from Local Sources	2,026.00
465	Rural Ed Achievement Program	
	4650 Federal Miscellaneous Grants from OPI	19,660.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,209.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
329	Misc Local				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		6XX Supplies and Materials			1,003.91
		329 Subtotal			1,003.91
420	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			15,151.00
		2XX Personal Services - Employee Benefits			8,000.00
		5XX Other Purchased Services			548.51
		6XX Supplies and Materials			9,568.49
		420 Subtotal			33,268.00
432	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX Personal Services - Salaries			1,648.17
		2XX Personal Services - Employee Benefits			255.00
		3XX Purchased Professional and Technical Services			80.00
		6XX Supplies and Materials			42.83
		432 Subtotal			2,026.00
465	Rural Ed Achievement Program				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			8,360.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		12,475.67
			465 Subtotal		20,835.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					57,133.58

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	51,144.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,209.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,133.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	57,220.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Misc Local	1,750.00	1,003.91	746.09
420 Title I, Part A, Improving Basic Programs	39,773.00	33,268.00	6,505.00
432 Title III Part A English Language Acquisition	2,026.00	2,026.00	0.00
465 Rural Ed Achievement Program	19,660.72	20,835.67	-1,174.95
Total	63,209.72	57,133.58	6,076.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	661.38	729.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>661.38</u>	<u>729.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					13,318.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					729.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,048.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 77

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	14,225.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>14,225.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 77

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	9,177.20
			2XX Personal Services - Employee Benefits	0.00	746.17
			3XX Purchased Professional and Technical Services	0.00	105.00
			5XX Other Purchased Services	0.00	498.00
			6XX Supplies and Materials	0.00	223.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>10,750.28</u>

Schedule Of Changes Worksheet

Fund Code 77

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,225.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,750.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,475.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	657.00	1,939.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>657.00</u>	<u>1,939.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	864.15	2,375.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>864.15</u>	<u>2,375.70</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					1,176.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,939.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,375.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					740.22	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	32,400.48	23,558.13
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	1,467.47	1,648.17
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	344,987.42	374,391.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,670.90	25,606.35
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,098.81	1,691.31
XX	XXX 26XX 41X	Energy Utility Services	13,475.48	14,131.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,069.60
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,724.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,724.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,241.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,643.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	42,363.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,144.67	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,980.60	0.00	0.00	0.00	0.00
280	1XXX	3XX	8,043.94	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,193.80	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			42,363.01	0.00	0.00	0.00	0.00

42,363.01

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0131-29758943

07 Cascade County

0131 Ulm Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	15,600.00	0.00	0.00	0.00	15,600.00
Land Improvements	18,462.00	0.00	0.00	0.00	18,462.00
Buildings	1,047,793.00	14,252.00	0.00	23,829.00	1,038,216.00
Machinery and Equipment	84,201.00	0.00	0.00	6,750.00	77,451.00
Totals at Historical Cost	1,166,056.00	14,252.00	0.00	30,579.00	1,149,729.00
Depreciation					
Improvement Accum	10,612.00	0.00	0.00	0.00	10,612.00
Building Accum	416,581.00	0.00	0.00	10,290.00	406,291.00
Machinery and Equipment Accum	60,007.00	0.00	0.00	12,618.00	47,389.00
Total Accumulated Depreciation	487,200.00	0.00	0.00	22,908.00	464,292.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	678,856.00	14,252.00	0.00	7,671.00	685,437.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0131-29758943

07 Cascade County

0131 Ulm Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	6,305.00	0.00	0.00	386.00	5,919.00	0.00	5,919.00
Other Post Employment Benefits	11,928.00	0.00	0.00	483.00	11,445.00	0.00	11,445.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	18,233.00	0.00	0.00	869.00	17,364.00	0.00	17,364.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0131-29758943

07 Cascade County

0131 Ulm Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	96,919.72	0.00	96,919.72
Net Pension - TRS	0.00	37,917.00	0.00	37,917.00